

**CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
CUNNINGHAM, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2018**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS INDEPENDENT AUDITORS' REPORT

**Board of Education
Cunningham Unified School District No. 332
Cunningham, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Cunningham Unified School District No. 332, Cunningham, Kansas**, as of and for the year ended **June 30, 2018**, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Education
Cunningham Unified School District No. 332

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Cunningham Unified School District No. 332, Cunningham, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Cunningham Unified School District No. 332, Cunningham, Kansas**, as of **June 30, 2018**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Cunningham Unified School District No. 332, Cunningham, Kansas**, as of **June 30, 2018**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedule of regulatory basis cash receipts and disbursements, district activity funds schedule of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
Cunningham Unified School District No. 332**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated September 29, 2017. The 2017 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
September 21, 2018

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
General Fund	\$ 1,591	\$ 0	\$ 1,598,005	\$ 1,599,596	\$ 0	\$ 0	\$ 0
Special Purpose Funds							
Supplemental General	58,771	865	495,300	523,481	31,455	2,712	34,167
At Risk (K-12)	0	0	85,250	85,250	0	0	0
Capital Outlay	166,598	0	563,383	550,448	179,533	0	179,533
Driver Training	3,387	0	1,408	2,672	2,123	0	2,123
Food Service	6,269	0	104,341	98,774	11,836	0	11,836
Professional Development	4,466	0	1,134	5,600	0	0	0
Special Education	38,731	0	287,685	316,829	9,587	0	9,587
Career and Postsecondary Education	4,098	0	28,634	32,732	0	0	0
KPERS Contribution	0	0	181,579	181,579	0	0	0
Federal Funds	633	0	49,348	49,981	0	0	0
Gifts and Grants	745	0	0	113	632	0	632
Contingency Reserve	164,056	0	0	0	164,056	0	164,056
Textbook and Student Material							
Revolving	20,240	0	12,092	3,652	28,680	0	28,680
District Activity Funds	2,218	0	79,998	81,026	1,190	0	1,190
	<u>\$ 471,803</u>	<u>\$ 865</u>	<u>\$ 3,488,157</u>	<u>\$ 3,531,733</u>	<u>\$ 429,092</u>	<u>\$ 2,712</u>	<u>\$ 431,804</u>

Composition of Cash:	Checking Accounts	\$ 457,038
	Agency Funds	(25,234)
		<u>\$ 431,804</u>

The notes to the financial statement are an integral part of this statement.

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Cunningham Unified School District No. 332 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Cunningham, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one amendment for the year ended June 30, 2018.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds
Contingency Reserve Fund
District Activity Funds

Gifts and Grants Fund
Textbook and Student Material Revolving Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 2 - In Substance Receipt in Transit:

The District received \$110,119 subsequent to June 30, 2018, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

Note 3 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$181,579 for the year ended June 30, 2018.

Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,219,678. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 4 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 5 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 6 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 7 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

All certified employees of the District are eligible to participate in the District's early retirement program if certain eligibility requirements are met. The employee must have completed fifteen (15) years of service of which the last five (5) years were continuous, and the employee must be retired from the KPERS retirement system. Eligibility continues until their 65th birthday. Notification must be given to the District by April 1 in the year prior to the July 1 retirement date. The amount paid upon early retirement shall be determined by subtracting the base of the salary schedule from the teacher's salary for the year in which application for early retirement is made. The difference in these two figures shall be multiplied by sixty percent (60%) and then divided by twelve (12) to determine the amount that will be paid monthly for five (5) years or until the employee reaches age 65 or is deceased.

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or beneficiary) the property and rights of the plan (without being restricted to the provision of benefits under the plan), subject only to the claims of the plan's general creditors. Participants' rights under the plan are equal to those of general creditors of the plan in an amount equal to the fair market value of the deferred account for each participant.

It is the policy of the District to record retirement benefits as expenditures when paid.

During the year the District paid \$14,145 for postemployment benefits for three former employees under the early retirement plan and \$8,150 for current employees under the Section 457 plan.

Note 8 - Subsequent Events:

The District has evaluated subsequent events through September 21, 2018, the date which the financial statement was available to be issued.

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 9 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the District's carrying amount of deposits was \$457,038 and the bank balance was \$509,100. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, \$276,695 was covered by federal depository insurance and the remaining \$232,405 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 10 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

Transfer from:	Transfer to:						Total
	At Risk (K-12)	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Textbook & Student Material	
General Fund	\$ 12,000	\$ 1,000	\$ 0	\$ 226,767	\$ 6,000	\$ 0	\$ 245,767
Supplemental							
General Fund	73,250	22,000	1,134	59,527	22,134	4,337	\$ 182,382
	<u>\$ 85,250</u>	<u>\$ 23,000</u>	<u>\$ 1,134</u>	<u>\$ 286,294</u>	<u>\$ 28,134</u>	<u>\$ 4,337</u>	<u>\$ 428,149</u>

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on June 1. Interest payments are due semi-annually on December 1st and June 1st. Lease purchase payments are due annually on September 29th.

Terms for long-term liabilities for the District for the year ended June 30, 2018, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2016 Series-Capital Outlay	2.25	8/15/16	\$1,300,000	6/1/21
Lease Purchase				
Ford Transit	5.95	9/29/17	\$ 30,996	9/29/20

Changes in long-term liabilities for the District for the year ended June 30, 2018, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2016 Series-Capital Outlay	\$ 1,050,000	\$ 0	\$ 255,000	\$ 795,000	\$ 23,625
Lease Purchase					
Ford Transit	0	30,996	8,433	22,563	0
	<u>\$ 1,050,000</u>	<u>\$ 30,996</u>	<u>\$ 263,433</u>	<u>\$ 817,563</u>	<u>\$ 23,625</u>

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	Principal			Interest			
	General Obligation Bonds	Lease Purchase	Total Principal	General Obligation Bonds	Lease Purchase	Total Interest	Total Principal and Interest
2019	\$ 260,000	\$ 7,091	\$ 267,091	\$ 17,887	\$ 1,342	\$ 19,229	\$ 286,320
2020	265,000	7,513	272,513	12,038	921	12,959	285,472
2021	270,000	7,959	277,959	6,075	474	6,549	284,508
	<u>\$ 795,000</u>	<u>\$ 22,563</u>	<u>\$ 817,563</u>	<u>\$ 36,000</u>	<u>\$ 2,737</u>	<u>\$ 38,737</u>	<u>\$ 856,300</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 1,610,011	\$ (10,415)	\$ 0	\$ 1,599,596	\$ 1,599,596	\$ 0
Special Purpose Funds						
Supplemental General	532,228	0	0	532,228	523,481	(8,747)
At Risk (K-12)	85,250	0	0	85,250	85,250	0
Capital Outlay	670,742	0	0	670,742	550,448	(120,294)
Driver Training	5,487	0	0	5,487	2,672	(2,815)
Food Service	115,150	0	0	115,150	98,774	(16,376)
Professional Development	7,530	0	0	7,530	5,600	(1,930)
Special Education	366,700	0	0	366,700	316,829	(49,871)
Career and Postsecondary Education	35,500	0	0	35,500	32,732	(2,768)
KPERs Contribution	181,942	0	0	181,942	181,579	(363)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	49,981	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	113	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	3,652	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	81,026	XXXXXXXXXX
	<u>\$ 3,610,540</u>	<u>\$ (10,415)</u>	<u>\$ 0</u>	<u>\$ 3,600,125</u>	<u>\$ 3,531,733</u>	<u>\$ (203,164)</u>

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,679	\$ 0	\$ 0	\$ 0
State Sources	1,658,469	1,598,005	1,608,420	(10,415)
	<u>1,661,148</u>	<u>1,598,005</u>	<u>\$ 1,608,420</u>	<u>\$ (10,415)</u>
Expenditures				
Instruction	866,439	1,005,732	\$ 854,342	\$ 151,390
Student Support Services	36,645	27,107	39,300	(12,193)
Instructional Support Staff	23,755	25,729	24,900	829
General Administration	62,630	68,824	63,450	5,374
School Administration	107,364	107,965	111,000	(3,035)
Central Services	36,388	37,909	37,850	59
Operations and Maintenance	0	31,990	0	31,990
Student Transportation Services	48,614	48,573	50,950	(2,377)
Transfers	477,858	245,767	428,219	(182,452)
Adjustment to Comply With Legal Max	0	0	(10,415)	10,415
	<u>1,659,693</u>	<u>1,599,596</u>	<u>\$ 1,599,596</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	1,455	(1,591)		
Unencumbered Cash, Beginning	136	1,591		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,591</u>	<u>\$ 0</u>		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Supplemental General Fund	Prior Year	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 488,142	\$ 492,336	\$ 468,252	\$ 24,084
County Sources	13,924	2,964	5,205	(2,241)
	<u>502,066</u>	<u>495,300</u>	<u>\$ 473,457</u>	<u>\$ 21,843</u>
Expenditures				
Instruction	235,098	63,340	\$ 228,997	\$ (165,657)
Student Support Services	0	665	0	665
Instructional Support Staff	3,242	1,252	3,200	(1,948)
General Administration	91,488	96,764	104,500	(7,736)
School Administration	18,350	20,030	17,600	2,430
Operations & Maintenance	85,243	106,621	86,150	20,471
Student Transportation Services	34,031	52,427	38,500	13,927
Transfers	57,758	182,382	53,281	129,101
	<u>525,210</u>	<u>523,481</u>	<u>\$ 532,228</u>	<u>\$ (8,747)</u>
Receipts Over (Under) Expenditures	(23,144)	(28,181)		
Unencumbered Cash, Beginning	81,241	58,771		
Prior Year Canceled Encumbrances	<u>674</u>	<u>865</u>		
Unencumbered Cash, Ending	\$ 58,771	\$ 31,455		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 83,450	\$ 85,250	\$ 85,250	\$ 0
	<u>83,450</u>	<u>85,250</u>	<u>\$ 85,250</u>	<u>\$ 0</u>
Expenditures				
Instruction	83,450	85,250	\$ 85,250	\$ 0
	<u>83,450</u>	<u>85,250</u>	<u>\$ 85,250</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,800,416	\$ 537,032	\$ 478,119	\$ 58,913
County Sources	18,958	26,351	26,025	326
	<u>1,819,374</u>	<u>563,383</u>	<u>\$ 504,144</u>	<u>\$ 59,239</u>
Expenditures				
Instruction	56,903	79,745	\$ 70,000	\$ 9,745
Student Support Services	4,730	0	6,000	(6,000)
Instructional Support Services	2,450	0	0	0
General Administration	25,405	14,736	10,000	4,736
School Administration	8,229	690	0	690
Operations & Maintenance	144,509	103,419	137,500	(34,081)
Transportation	117,228	29,624	50,000	(20,376)
Facility Acquisition & Construction				
Services	1,805,076	43,609	0	43,609
Debt Service	273,460	278,625	397,242	(118,617)
	<u>2,437,990</u>	<u>550,448</u>	<u>\$ 670,742</u>	<u>\$ (120,294)</u>
Receipts Over (Under) Expenditures	(618,616)	12,935		
Unencumbered Cash, Beginning	782,991	166,598		
Prior Year Canceled Encumbrances	<u>2,223</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 166,598</u>	<u>\$ 179,533</u>		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Driver Training Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources	\$ 1,920	\$ 1,408	\$ 2,100	\$ (692)
	<u>1,920</u>	<u>1,408</u>	<u>\$ 2,100</u>	<u>\$ (692)</u>
Expenditures				
Instruction	2,815	2,672	\$ 4,987	\$ (2,315)
Operations and Maintenance	<u>218</u>	<u>0</u>	<u>500</u>	<u>(500)</u>
	<u>3,033</u>	<u>2,672</u>	<u>\$ 5,487</u>	<u>\$ (2,815)</u>
Receipts Over (Under) Expenditures	(1,113)	(1,264)		
Unencumbered Cash, Beginning	4,500	3,387		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 3,387</u>	<u>\$ 2,123</u>		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Food Service Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
Local Sources	\$ 35,116	\$ 42,197 \$ 38,621	\$ 3,576
State Sources	876	958 734	224
Federal Sources	35,603	38,186 34,958	3,228
Transfers	20,000	23,000 34,568	(11,568)
	<u>91,595</u>	<u>104,341</u> <u>\$ 108,881</u>	<u>\$ (4,540)</u>
Expenditures			
Food Service Operations	105,840	98,774 \$ 115,150	\$ (16,376)
	<u>105,840</u>	<u>98,774</u> <u>\$ 115,150</u>	<u>\$ (16,376)</u>
Receipts Over (Under) Expenditures	(14,245)	5,567	
Unencumbered Cash, Beginning	20,514	6,269	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 6,269</u>	<u>\$ 11,836</u>	

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Professional Development Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
State Sources	\$ 0	\$ 0 \$ 753	\$ (753)
Transfers	<u> 0</u>	<u> 1,134</u> <u> 2,311</u>	<u> (1,177)</u>
	<u> 0</u>	<u> 1,134</u> <u> 3,064</u>	<u> (1,930)</u>
Expenditures			
Instructional Support Services	<u> 6,431</u>	<u> 5,600</u> \$ 7,530	\$ (1,930)
	<u> 6,431</u>	<u> 5,600</u> <u> 7,530</u>	<u> (1,930)</u>
Receipts Over (Under) Expenditures	(6,431)	(4,466)	
Unencumbered Cash, Beginning	10,897	4,466	
Prior Year Canceled Encumbrances	<u> 0</u>	<u> 0</u>	
Unencumbered Cash, Ending	<u>\$ 4,466</u>	<u>\$ 0</u>	

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 200	\$ 150	\$ 0	\$ 150
Federal Sources	0	1,241	0	1,241
Transfers	<u>299,323</u>	<u>286,294</u>	<u>327,969</u>	<u>(41,675)</u>
	<u>299,523</u>	<u>287,685</u>	<u>\$ 327,969</u>	<u>\$ (40,284)</u>
Expenditures				
Instruction	296,895	275,302	\$ 300,600	\$ (25,298)
Student Transportation Services	<u>58,207</u>	<u>41,527</u>	<u>66,100</u>	<u>(24,573)</u>
	<u>355,102</u>	<u>316,829</u>	<u>\$ 366,700</u>	<u>\$ (49,871)</u>
Receipts Over (Under) Expenditures	(55,579)	(29,144)		
Unencumbered Cash, Beginning	94,310	38,731		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 38,731</u>	<u>\$ 9,587</u>		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Career and Postsecondary</u> <u>Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 500	\$ 0	\$ 500
Transfers	21,308	28,134	31,402	\$ (3,268)
	<u>21,308</u>	<u>28,634</u>	<u>\$ 31,402</u>	<u>\$ (2,768)</u>
Expenditures				
Instruction	17,210	32,732	\$ 35,500	\$ (2,768)
	<u>17,210</u>	<u>32,732</u>	<u>\$ 35,500</u>	<u>\$ (2,768)</u>
Receipts Over (Under) Expenditures	4,098	(4,098)		
Unencumbered Cash, Beginning	0	4,098		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 4,098</u>	<u>\$ 0</u>		

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
State Sources	\$ 0	\$ 181,579 \$ 181,942	\$ (363)
Transfers	111,535	0 0	0
	<u>111,535</u>	<u>181,579</u> <u>\$ 181,942</u>	<u>\$ (363)</u>
Expenditures			
Instruction	80,306	137,020 \$ 131,233	\$ 5,787
Instructional Support Staff	1,115	2,796 1,798	998
General Administration	3,346	5,447 5,395	52
School Administration	8,923	10,895 14,388	(3,493)
Other Supplemental Services	2,231	3,632 3,598	34
Operations and Maintenance	4,461	9,079 7,466	1,613
Student Transportation Services	6,692	7,263 10,791	(3,528)
Food Service	4,461	5,447 7,273	\$ (1,826)
	<u>111,535</u>	<u>181,579</u> <u>\$ 181,942</u>	<u>\$ (363)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 48,317	\$ 49,348
	<u>48,317</u>	<u>49,348</u>
Expenditures		
Instruction	<u>47,684</u>	<u>49,981</u>
	<u>47,684</u>	<u>49,981</u>
Receipts Over (Under) Expenditures	633	(633)
Unencumbered Cash, Beginning	0	633
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 633</u>	<u>\$ 0</u>

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Instruction	451	113
	<u>451</u>	<u>113</u>
Receipts Over (Under) Expenditures	(451)	(113)
Unencumbered Cash, Beginning	1,196	745
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 745</u>	<u>\$ 632</u>

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	164,056	164,056
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 164,056</u>	<u>\$ 164,056</u>

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 6,410	\$ 7,755
Transfers	<u>0</u>	<u>4,337</u>
	<u>6,410</u>	<u>12,092</u>
Expenditures		
Instruction	<u>1,823</u>	<u>3,652</u>
	<u>1,823</u>	<u>3,652</u>
Receipts Over (Under) Expenditures	4,587	8,440
Unencumbered Cash, Beginning	15,653	20,240
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 20,240</u>	<u>\$ 28,680</u>

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Letterman's Club	\$ 8,440	\$ 7,496	\$ 6,336	\$ 9,600
Library	0	30	0	30
Pep Club	407	1,734	1,272	869
HS Cheer	(300)	983	475	208
KAYS	773	954	1,148	579
Stuco	1,116	1,017	1,327	806
National Honor Society	888	250	192	946
Foreign Language Club	193	0	193	0
Foreign Language Tickets	0	650	200	450
Business Professionals	0	201	196	5
Music Club	574	0	0	574
Speech Club	1,382	235	162	1,455
Science Club	293	0	0	293
Class of 2021	0	73	0	73
Class of 2019	156	3,724	2,210	1,670
Class of 2017	229	0	229	0
Class of 2020	203	914	0	1,117
Class of 2018	2,991	8,284	11,091	184
Special Education Class	1,478	150	52	1,576
Pre-School	105	0	0	105
Grade School Pep Club	2,296	1,331	504	3,123
GS Cheer	(385)	961	334	242
8th Grade YES Program	40	0	0	40
Concession	(601)	14,830	14,229	0
Special Needs	388	145	85	448
VBS Special Needs	194	0	0	194
Stuco Special	747	0	100	647
Total Agency Funds	<u>\$ 21,607</u>	<u>\$ 43,962</u>	<u>\$ 40,335</u>	<u>\$ 25,234</u>

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
High School Activities	\$ 1,200	\$ 0	\$ 11,780	\$ 12,861	\$ 119	\$ 0	\$ 119
Basketball Special	758	0	1,230	613	1,375	0	1,375
Fee Account	260	0	19,020	19,579	(299)	0	(299)
Lunch Money	0	0	38,953	38,953	0	0	0
Book Rent	0	0	7,755	7,755	0	0	0
Yearbook	0	0	1,260	1,265	(5)	0	(5)
Total District Activity Funds	<u>\$ 2,218</u>	<u>\$ 0</u>	<u>\$ 79,998</u>	<u>\$ 81,026</u>	<u>\$ 1,190</u>	<u>\$ 0</u>	<u>\$ 1,190</u>

FEDERAL AWARD INFORMATION

CUNNINGHAM UNIFIED SCHOOL DISTRICT NO. 332
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-17	Receipts	Expenditures	Unencumbered Cash 6-30-18
Department of Education						
Rural Education	84.358	\$ 13,025	\$ 0	\$ 13,025	\$ 13,025	\$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	4,741				
National School Lunch Program	10.555	33,445				
		38,186	0	38,186	38,186	0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	24,716	0	24,716	24,716	0
Special Education Grants to States	84.027	1,241	0	1,241	1,241	
Improving Teacher Quality State Grants	84.367	5,731	633	5,731	6,364	0
		31,688	633	31,688	32,321	0
Department of Health and Human Services						
Temporary Assistance for Needy Families	93.558	5,220	0	5,220	5,220	0
(Passes Through Educational Services and Staff Development Association of Central Kansas)						
Student Support and Academic Enrichment Grants	84.403	656	0	656	656	0
Total Federal Awards		\$ 88,775	\$ 633	\$ 88,775	\$ 89,408	\$ 0